



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

DEC 6 2007

Board of Education Building, 230-238 N. 21st St., Philadelphia, Pennsylvania

Project Number: 20091

Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you, and your associates, for meeting with me in Washington on October 11, 2007, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the asbestos report and a photograph of the computer room on the first floor sent by . and received on November 6, I have determined that the proposed rehabilitation of the Board of Education Building is not consistent with the historic character of the property, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 24, 2007, and reiterated on August 22, 2007, by Technical Preservation Services (TPS), National Park Service, is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below -- including those you proposed at the appeal in response to the denial letter -- are undertaken.

Built in 1932, the Board of Education Building was listed in the National Register of Historic Places on August 25, 1983, in recognition of its significance in architecture, education, and community planning. As noted in the National Register documentation on file with the National Park Service, the Board of Education Building boasts a number of notable assembly and other spaces.

TPS found that the in-progress rehabilitation of this "certified historic structure" did not meet the Secretary of the Interior's Standards for Rehabilitation owing to the removal of original fabric from the Library and the Cafeteria, and the subdivision and reconfiguration of these spaces for residential apartments. TPS also expressed concern over the future preservation of the Board Room and the Auditorium. The application noted that these spaces would be "mothballed" rather than rehabilitated for continued use.

I agree with TPS that the rehabilitation as described in the application under review by that office (and by me at the outset of our meeting) did not meet the Standards for Rehabilitation. The proposed loss of the features and finishes from the Library and the Cafeteria, as well as the proposed subdivision of these formerly public spaces and their conversion into purely private spaces will cause the project not to meet Standards 2 and 6. Standard 2 states: "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided." Standard 6 states: "Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."

However, at our meeting, you presented proposed modifications to the project as originally proposed (and partly undertaken). The revised rehabilitation will retain the historic trim around approximately sixty percent of the perimeter of the Library, and will also leave exposed seven of the nine ornamental plaster ceiling medallions (as well as some of the plaster cornices where possible). These changes will help to retain some of the architectural character and details of the library space.

In addition, the original plan in the Part 2 application to "mothball" both the Board Room, Vestibule and suite of offices in the west wing of the first floor, and the Auditorium in the east wing, will be modified. As you confirmed at the outset of our meeting, your efforts to find compatible uses for the Board Room wing and the Auditorium had shown such progress that their preservation now seems assured. The newly proposed reuse of the Board Room and its attendant spaces (Foyer and President's Room, for example) as legal offices and the proposed reuse of the Auditorium by an architect's firm are both uses that should permit the spaces to retain their unity of features and spaces intact. This modification to the overall architectural "program" for the Board of Education Building is very important, for it will assure the preservation of a larger proportion of the property than initially proposed. Thus, the changes to the Library and Cafeteria spaces cited above can now be seen in a larger perspective; the change to the overall character of the building occasioned by the proposed changes to those rooms is accordingly diminished as a proportion of the newly revised and larger rehabilitation plan. The successful incorporation of the Board Room and Auditorium spaces into the project will therefore result in an overall project that meets the minimum statutory test for certification: namely, that the overall rehabilitation maintain the historic character of this "certified historic structure."

However, the successful retention of these spaces is essential to the certification of the project as a whole: Any diminishment of the character of these rooms through subdivision or the removal of paneling, molding, or other features would lead to an irreparable loss of historic character and render certification of the overall project impossible. Consequently, it is imperative that plans for the rehabilitation of these spaces be submitted for review and approval to Technical Preservation Services, attention _____ National Park Service, with a copy to the Pennsylvania Historical and Museum Commission, as soon as possible, and certainly before commencing any work to prepare them for new tenants.

If you choose to proceed with the corrective measures described above and to undertake all other work as described in the appeal materials and follow up submissions, you may apply for certification of the completed rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work to Technical

Preservation Services, attention . National Park Service. Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is so designated by the National Park Service.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

cc: SHPO-PA
IRS